

EXHIBIT A

Invoices

HALE WESTFALL, LLP

1600 Stout Street
Suite 500
Denver, CO 80202

Federal ID No. 27-2126761

720-904-6010

Otologics Appeal
Jose Bedoya
5445 Airport Blvd.
Boulder, CO 81003

Account No. 312985.001

RE: Appeal

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				<u>Fees</u>		
				Rate	Hours	
02/05/2013	RAW	Follow up regarding obtaining extension.		375.00	0.40	150.00
02/06/2013	PJK	Review bankruptcy section concerning compensation of officers, discuss same with M. Spengler, exchange e-mails with team concerning same.		275.00	0.50	137.50
02/11/2013	RAW	Review record and work on issue identification.		375.00	4.20	1,575.00
02/12/2013	PJK	Draft motion for extension of time; discuss same with R. Westfall and M. Spengler; prepare motion for filing		275.00	1.00	275.00
	RAW	Review record; conference with J. Bedoya regarding appeal; conference with P. Krumholz regarding need for extension.		375.00	5.40	2,025.00
02/13/2013	PJK	Work on research for opening brief; review bankruptcy financial statement and exchange e-mails with R. Westfall concerning same		275.00	3.70	1,017.50
	RAW	Follow up on extension; review transcript regarding instructions.		375.00	1.80	675.00
02/14/2013	PJK	Review research memos, Rule 59 briefing, Restatement annotations; Westlaw research on damages cases		275.00	3.80	1,045.00
	RAW	Review instructions issues.		375.00	1.50	562.50
02/15/2013	PJK	Work on research concerning new trial on damages and potentially applicable Restatement provisions; review response to motion for extension of time; discuss response				

To ensure proper credit, please include account number and statement date on remittance checks. Thank you.

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			Rate	Hours	
		with R. Westfall; work on reply in support of motion for extension of time	275.00	4.00	1,100.00
RAW		Review instructions issues; conference with P. Krumholz regarding damages research.	375.00	1.40	525.00
02/18/2013	PJK	Work on research concerning grants of new trial on damages	275.00	4.50	1,237.50
02/19/2013	PJK	Work on research concerning granting motions for new trial; revise draft of reply in support of motion concerning deadline and prepare same for filing	275.00	4.70	1,292.50
	RAW	Review file regarding damages evidence and procedural challenges pre-trial related to same.	375.00	4.80	1,800.00
02/20/2013	PJK	Work on research to support additional issues on appeal concerning damages; begin reading jury conference transcript	275.00	3.50	962.50
	RAW	Review file regarding issue identification.	375.00	3.40	1,275.00
02/21/2013	PJK	Read jury instruction conference transcript; meeting with R. Westfall concerning thoughts on additional ideas for issues on appeal	275.00	6.90	1,897.50
	RAW	Work with B. Lillis regarding preparing index of various aspects of file; review damages evidence and various part of D. Hall's testimony, expert report, etc.	375.00	5.70	2,137.50
02/22/2013	PJK	Work on analysis of jury instruction conference	275.00	2.00	550.00
	RAW	Review transcripts regarding preservation and issue identification.	375.00	1.70	637.50
02/23/2013	PJK	Finish reading transcript of jury instruction conference	275.00	2.00	550.00
02/24/2013	PJK	Read and annotate motion to exclude expert	275.00	2.00	550.00
02/25/2013	PJK	Work on analysis of damages issues to raise in appeal; exchange e-mails with R. Westfall concerning same; review damages cases concerning overlap of damages between breach of contract and intentional interference with contract	275.00	5.00	1,375.00

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			Rate	Hours	
	RAW	Review transcripts.	375.00	2.30	862.50
02/26/2013	PJK	Review jury instructions concerning any mention of duplication; review jury instruction conference transcript for any mention of duplication; Westlaw research on double recovery of damages; review proposed jury instructions concerning double recovery	275.00	5.00	1,375.00
	RAW	Review pleadings and record regarding motions related to damages and preservation issues.	375.00	3.70	1,387.50
02/27/2013	PJK	Work on analysis of issues to include in Opening Brief; meetings with R. Westfall concerning same	275.00	3.40	935.00
	RAW	Analyze motions/evidence regarding damages issues.	375.00	3.80	1,425.00
02/28/2013	PJK	Meeting with R. Westfall, M. Spengler to discuss remaining research projects for opening brief; review research findings in preparation for same; work on additional research concerning double recovery	275.00	2.00	550.00
	MWS	Meet with P. Krumholz and R. Westfall regarding appeal; review pleadings and relevant case law and prepare notes on same.	225.00	3.60	810.00
	RAW	Additional review of record regarding motions and preservation as to damages; follow up on research; participate in planning session with P. Krumholz and M. Spengler.	375.00	4.40	1,650.00
03/01/2013	PJK	Work on research concerning duplicative damages; review research history and draft e-mails to M. Spengler and R. Westfall summarizing same	275.00	5.90	1,622.50
	MWS	Review trial court pleadings and prepare notes on same; read all cases from P. Krumholz and prepare notes on same; conduct legal research on standard for new trial on damages.	225.00	3.80	855.00
	RAW	Work on legal bases for new trial on damages.	375.00	1.80	675.00
03/02/2013	PJK	Work on research for potential issue on appeal regarding conspiracy claim	275.00	2.50	687.50
03/04/2013	PJK	Work on research concerning civil conspiracy, duplicative damages; meetings with M. Spengler to discuss same	275.00	6.50	1,787.50

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			Rate	Hours	
RAW	Review record and work on outline of tasks; review damages cases; leave instructions for P. Krumholz and M. Spengler.	375.00	2.40	900.00	
03/05/2013					
PJK	Phone conference with J. Bedoya concerning review of trial transcript regarding damages issues; research case law concerning damages for conspiracy; meetings with M. Spengler to discuss research; work on organizing cases according to applicability to various issues on appeal	275.00	7.30	2,007.50	
MWS	Continue to review pleadings and read case law and prepare notes on same (2.8).	225.00	2.80	630.00	
03/06/2013					
PJK	Work on conspiracy research; meetings with M. Spengler to discuss status of research; exchange e-mails with J. Bedoya concerning review of transcript; begin reading and annotating Briand testimony for any indications of damages amounts	275.00	7.20	1,980.00	
MWS	Conduct legal research on cases where Defendant awarded new trial on damages and prepare notes on same; search case law for additional cases on issues for appeal; review secondary sources (Restatement, AmJur, Etc).	225.00	6.50	1,462.50	
03/07/2013					
PJK	Read and annotate Cedric Briand testimony	275.00	7.80	2,145.00	
MWS	Conduct legal research on cases where Defendant awarded new trial on damages and prepare notes on same; search case law for additional cases on issues for appeal; review secondary sources (Restatement, AmJur, Etc).	225.00	1.00	225.00	
03/08/2013					
PJK	Finish review of Briand testimony; review notes of Briand testimony and draft e-mail to R. Westfall and M. Spengler concerning same; review case law to be used in opening brief	275.00	7.00	1,925.00	
MWS	Conduct legal research on cases where Defendant awarded new trial on damages and prepare notes on same; search case law for additional cases on issues for appeal; review secondary sources (Restatement, AmJur, Etc).	225.00	5.80	1,305.00	
03/09/2013					
PJK	Work on research for opening brief	275.00	1.90	522.50	
03/10/2013					
PJK	Work on outline of issues on appeal, review research concerning same	275.00	5.00	1,375.00	

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			Rate	Hours	
03/11/2013	PJK	Meeting with R. Westfall and M. Spengler to discuss work on opening brief; research case law concerning expert witness exclusion; read motion to exclude expert witness; finish drafting outline of opening brief; read cases concerning imposition of comparative fault	275.00	8.00	2,200.00
	MWS	Meeting with R. Westfall and P. krumholz; begin drafting outline of brief section; review transcript and legal research and prepare notes on same.	225.00	7.30	1,642.50
	RAW	Analyze trial transcripts and jury instruction conference.	375.00	7.80	2,925.00
03/12/2013	PJK	Work on outline of apportionment argument; phone conference with J. Bedoya concerning review of transcripts; meetings with M. Spengler to discuss appellate issues; read Rule 59 briefing concerning apportionment	275.00	6.80	1,870.00
	MWS	Outline and draft brief section, research standard of review read additional transcript sections.	225.00	3.40	765.00
	RAW	Additional analysis of transcripts and jury instruction conference; review court record; work on outline of statement of the case.	375.00	6.40	2,400.00
03/13/2013	PJK	Work on draft of opening brief concerning apportionment argument; research cases concerning same; review e-mails from J. Bedoya concerning transcript	275.00	7.90	2,172.50
	MWS	Draft appellate brief section; review transcript for additional case citations.	225.00	3.20	720.00
	RAW	Work on introduction and statement of the case sections.	375.00	3.70	1,387.50
03/14/2013	PJK	Work on draft of apportionment argument; review rough transcripts to find out which witnesses have been omitted from official transcript	275.00	9.00	2,475.00
	MWS	COntinue drafting brief section; conduct additional legal research for same and incorporate into brief.	225.00	7.30	1,642.50
	RAW	Work on statement of the case sections.	375.00	5.80	2,175.00
03/15/2013	PJK	Work on draft of section of brief on apportionment; meetings with R. Westfall to discuss missing trial transcript pages; draft motion concerning supplementing of record and prepare same for filing	275.00	5.70	1,567.50

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			Rate	Hours	
MWS	Finalize draft brief section and send to R. Westfall and P. Krumholz.		225.00	7.60	1,710.00
RAW	Analyze record and work on statement of case.		375.00	6.40	2,400.00
03/16/2013					
PJK	Work on draft of apportionment argument for opening brief		275.00	3.00	825.00
03/17/2013					
RAW	Work on damages sections regarding statement of case.		375.00	4.70	1,762.50
03/18/2013					
PJK	Work on draft of apportionment argument; review draft of duplication arguments and make revisions to same; research case law concerning key cases on Colorado's policy of apportionment		275.00	8.20	2,255.00
CMM	Send notice of Writ of Continuing Garnishment to J. Bedoya (.1).		200.00	0.10	20.00
RAW	Analyze record and work on statement of the case.		375.00	9.50	3,562.50
03/19/2013					
PJK	Work on research concerning cases addressing Colorado's pro-apportionment policy; draft section of brief addressing conspiracy finding; assemble sections of draft into complete first draft and revise same		275.00	8.70	2,392.50
RAW	Work on brief.		375.00	8.50	3,187.50
03/20/2013					
PJK	Meetings with R. Westfall to go over current draft of brief; make revisions to draft of brief; further Westlaw research on preservation question relating to inconsistent jury verdicts; work on record cites for brief		275.00	7.50	2,062.50
RAW	Work on brief.		375.00	9.80	3,675.00
03/21/2013					
PJK	Work on revisions to draft of Opening Brief; meetings with R. Westfall concerning same		275.00	12.10	3,327.50
RAW	Work on brief.		375.00	8.80	3,300.00
03/22/2013					
PJK	Work on revisions to opening brief; incorporate additional revisions received from R. Westfall; finalize accompanying tables; meetings with R. Westfall to discuss status of brief; proofread and finalize draft of brief.		275.00	6.00	1,650.00
RAW	Work on finalizing brief.		375.00	3.50	1,312.50

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			Rate	Hours	
03/23/2013	MWS	Read filed opening brief and prepare notes on same.	225.00	0.50	112.50
03/26/2013	PJK	Review e-mails from R. Westfall and M. Spengler concerning question about missing transcript pages; work on draft of e-mail concerning same; review NL's response to motion concerning amendment of opening brief	275.00	1.00	275.00
04/15/2013	PJK	Review motion filed by Neurelec and exchange e-mails with R. Westfall and M. Spengler concerning same; exchange e-mails with counsel for Neurelec concerning motion	275.00	0.40	110.00
04/17/2013	PJK	Phone conference with J. Bedoya concerning question about substitution of parties; research appellate rules concerning same and exchange e-mails with J. Bedoya concerning same	275.00	0.50	137.50
	CMM	Review operating report and follow up with B. Vaile regarding garnishment (.4).	200.00	0.40	80.00
05/17/2013	PJK	Phone conference with J. Bedoya (.2); send follow-up e-mail concerning Neurelec response brief (.2)	275.00	0.40	110.00
05/20/2013	PJK	Begin reading response brief; meeting with R. Westfall to discuss same	275.00	1.70	467.50
	RAW	Initial review of Answer Brief.	375.00	1.10	412.50
	MWS	Review Answer brief and prepare notes on same (1.2).	225.00	1.20	270.00
05/21/2013	PJK	Read response brief filed by Neurelec	275.00	3.00	825.00
	RAW	Additional review of answer brief and follow up with P. Krumholz regarding same.	375.00	1.20	450.00
05/22/2013	RAW	Review notes and conferences with P. Krumholz and J. Bedoya regarding Answer Brief and strategy for reply.	375.00	0.80	300.00
	PJK	Meeting with R. Westfall to discuss strategy for formulating reply in support of opening brief	275.00	0.90	247.50
05/29/2013	PJK	Meeting with R. Westfall regarding responses to Neurelec's arguments about record on appeal	275.00	0.50	137.50

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RAW	Review briefs and work on motion for extension of time to address record issue.	Rate	Hours		
05/30/2013	PJK	Work on draft of motion concerning trial transcript; prepare same for filing; meetings with R. Westfall concerning same	375.00	2.80	1,050.00
05/31/2013	CMM	Follow up with Court and court reporter regarding transcript; meet with P. Krumholz and R. Westfall regarding same (.9).	275.00	2.60	715.00
06/05/2013	PJK	Read Neurelec response to motion concerning applicable deadline and discuss same with R. Westfall	200.00	0.90	180.00
06/06/2013	PJK	Work on draft of reply in support of motion for extension and prepare same for filing	275.00	1.20	330.00
	RAW	Follow up regarding record and outline issues for reply brief on merits; draft reply brief regarding support of motion for extension.	375.00	1.20	450.00
06/07/2013	PJK	Meeting with R. Westfall to go over Otologics response brief and discuss points to be made in reply	275.00	0.50	137.50
	CMM	Finalize and file motion for extension of time (.3).	200.00	0.30	60.00
	RAW	Work on reply.	375.00	1.80	675.00
06/08/2013	RAW	Outline points for reply and work on apportionment arguments for reply.	375.00	4.50	1,687.50
06/09/2013	RAW	Additional work on apportionment arguments.	375.00	0.80	300.00
06/10/2013	PJK	Meeting with R. Westfall to discuss draft of reply brief; meeting with clerk's office concerning status of motion	275.00	0.70	192.50
	CMM	Telephone conferences with court reporter regarding questions pertaining to transcript (.4).	200.00	0.40	80.00
	RAW	Work on reply outline and follow up regarding extension and record issues.	375.00	1.80	675.00
06/11/2013	MWS	Assist in preparation of reply brief and motion to complete record and request for oral argument.	225.00	7.50	1,687.50

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			Rate	Hours	
PJK	Work on draft of reply brief; Westlaw research to support arguments; review and revise draft of reply brief; prepare reply brief for filing; review and revise draft of motion to supplement; read cases cited in response brief; meetings with R. Westfall and M. Spengler to discuss status of draft	275.00	12.50		3,437.50
CMM	Telephone conferences with court reporter regarding delay in transcript (.5).	200.00	0.50		100.00
RAW	Review order regarding denial of extension; work with P. Krumholz and M. Spengler regarding fleshing out outline, drafting, finalizing and filing reply brief.	375.00	13.40		5,025.00
06/12/2013					
RAW	Follow up regarding filing.	375.00	0.60		225.00
06/19/2013					
RAW	Follow up regarding completing record.	375.00	0.50		187.50
06/20/2013					
PJK	Draft notice of completion of record and discuss same with R. Westfall	275.00	0.60		165.00
06/21/2013					
PJK	Review and revise draft of notice concerning completion of record; discuss same with R. Westfall; prepare notice for filing	275.00	0.70		192.50
RAW	Visit court and meet with appellate clerk regarding record; follow up regarding same, including filing notice with Court of Appeals regarding motion to supplement record.	375.00	1.70		637.50
06/28/2013					
PJK	Draft notice to Denver District Court concerning Court of Appeals grant of motion to complete record (.4); discuss same with R. Westfall (.1); phone call to Denver Clerk's office concerning court of appeals order granting motion to complete record (.1)	275.00	0.60		165.00
RAW	Follow up regarding Court of Appeals order regarding record.	375.00	0.40		150.00
08/02/2013					
PJK	Review correspondence from Neurelec counsel concerning garnishment (.2)	275.00	0.20		55.00
RAW	Follow up on record issues.	375.00	0.50		187.50
09/12/2013					
PJK	Review letter from Neurelec counsel; review record on appeal to check assertions in letter; case law and treatise research concerning appellee's burden to ensure				

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			Rate	Hours	
		transmission of items identified in cross-designation	275.00	4.20	1,155.00
09/13/2013	PJK	Review previous merits briefing and related pleadings concerning record on appeal and Neurelec's assertions concerning same; work on draft of letter responding to assertions in S. Ward's letter; review case law to determine whether to include citations in letter; additional Westlaw research concerning same	275.00	3.50	962.50
09/17/2013	RAW	Begin preparation for oral argument.	375.00	1.50	562.50
09/18/2013	PJK	Meeting with client, R. Westfall, C. Brophy and A. Clauss concerning upcoming oral argument	275.00	1.70	467.50
	RAW	Work on oral argument preparation; meet with J. Bedoya and others regarding same.	375.00	4.40	1,650.00
09/19/2013	RAW	Work on oral argument preparation.	375.00	2.40	900.00
09/20/2013	PJK	Prepare for moot court (1.9); attend moot court to help R. Westfall prepare (1.2); review record concerning question of record cites for \$400 million point of evidence and discuss same with R. Westfall (.4); draft follow-up e-mail to R. Westfall concerning same (.2)	275.00	3.70	1,017.50
	RAW	Work on oral argument preparation and participate in moot court.	375.00	5.80	2,175.00
09/21/2013	PJK	Exchange e-mails with R. Westfall concerning identifying cases needed for oral argument preparation (.3); review merits briefs to identify cases needed for preparation (2.4); retrieve identified cases from Westlaw (.4)	275.00	3.10	852.50
09/22/2013	RAW	Work on oral argument preparation.	375.00	7.40	2,775.00
09/23/2013	PJK	Attend oral argument moot court; work on finding sections of record on appeal to rebut claim by appellee that record is missing items; work on draft of response to "notice" of missing items; prepare and finalize response for filing	275.00	4.10	1,127.50
	RAW	Prepare new outline; participate in moot court; work on argument preparation.	375.00	10.50	3,937.50

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			Rate	Hours	
09/24/2013	PJK	Meeting with J. Bedoya prior to oral argument; attend oral argument; meeting with R. Westfall, J. Bedoya, C. Brophy to discuss same	275.00	2.20	605.00
	RAW	Finish preparation for and participate in oral argument; follow up regarding same.	375.00	3.50	1,312.50
10/31/2013	RAW	Review opinion and follow up regarding same.	375.00	0.80	300.00
11/01/2013	PJK	Meeting with R. Westfall concerning court of appeals decision (.3)	275.00	0.30	82.50
11/04/2013	RAW	Follow up on decision and next steps. For Current Services Rendered	375.00	0.80	300.00
				497.90	153,032.50

Recapitulation					
Timekeeper	Title	Hours	Rate	Total	
Richard A. Westfall	Senior Partner	193.80	\$375.00	\$72,675.00	
Peter J. Krumholz	Partner	240.00	275.00	66,000.00	
Matthew W. Spengler	Associate	61.50	225.00	13,837.50	
Christopher M. McNicholas	Partner	2.60	200.00	520.00	

Advances

01/29/2013	Pacer Federal Court access fees.	50.10
01/31/2013	Court filing fees, January 2013.	12.36
02/28/2013	Legal Research Charges, February 2013.	1,217.89
03/04/2013	Court filing fees, February 2013.	24.72
03/31/2013	Client Filing Fees March 2013.	24.72
03/31/2013	Legal Research, March 2013.	1,148.15
06/18/2013	Cost of Transcript for Otologics' Record on Appeal.	835.60
06/18/2013	Courier check to court reporter for delivery of record on appeal to court clerk.	22.58
09/20/2013	Conference call charge.	10.16
09/23/2013	Conference call charges.	20.10
09/30/2013	ICCES Filing Fees.	12.00
11/30/2013	Pacer U.S. Court document retrieval fees.	32.00
11/30/2013	Westlaw legal research charges, November 2013.	20.37
12/05/2013	ICCES filing fees, November 2013.	231.00
	Total Advances	3,661.75

Total Current Work 156,694.25

Payments

02/14/2013	Payment by Otologics, LLC by wire transfer.	-80,000.00
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Balance Due	<u>\$76,694.25</u>
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